REASONS

Most Humbly Submitted to the WISDOM of

PARLIAMENT

FOR

The taking off the present Duty of Excise upon BEER and ALE, and laying the Duty upon the Original MALT: Which is designed by a Lover of his Country, for the equal Service, Benefit, and Advantage both of the Crown and of the Subject.

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Most Humbly Submitted to the Wisdom of Parliament, for the taking off the present Duty of Excise upon Beer and Ale, and laying the Duty upon the Original Malt: Which is designed by a Lover of his Country, for the equal Service, Benefit, and Advantage, both of the Crown and of the Subject.

First, THE present Duty of Excise upon Beer and Ale Brewed by the Common Brewer

Brewer only; is Humbly ſuppoſed to be the moſt unequal, and conſequently the moſt Severe *Duty*, that ever was exacted from the Subject; becauſe it is the generality of the Trading, Working, Induſtrious, and Profitable part of the People of this Kingdom, that conſume the Drink Brewed by the Common Brewer, and conſequently, do bear the burden of this *Duty*; and how unreaſonable and unquitable is it, that any part of the People, (eſpecially the moſt Induſtrious part) ſhould be ſo Highly charged above the reſt, and that with a Duty above three pence in the Shilling, upon the firſt coſt of a Commodity of abſolute neceſſity for the

the Support of Life, whilſt the generality of the Richer and more Wealthier part of the Inhabitants of the Kingdom, are by Brewing their own Drink, freed and exempted by Law from the ſame. Should this unequal and extream exaction upon Drink, be parallel'd by a like Impoſition upon any other Commodity, eſpecially a Commodity abſolutely neceſſary to Life, the Nation would ſoon expreſs its groans under it. As for the purpoſe, ſhould a like Duty of three pence in the Shilling be laid upon all Bread, and be exacted only from that part of the People, who for want of Stocks and Conveniences to make and provide their

own Bread, are Neceſſitated to take their Bread of the Common Baker, whilſt all thoſe who by Reaſon of their Wealth and Conveniences, are able to buy in their Corn and Meal, and provide their own Bread within themſelves, ſhall be wholly freed from the Duty; the dangerous Conſequences of ſuch an unequal and unrighteous Exaction might be juſtly fear'd. But by taking off the Duty from Beer or Ale, the product of Malt, and laying it upon the Original Malt it ſelf, this Grievance ceaſes, and then all the Subjects of the Kingdom, ſtand equally and fairly charged with their own free and voluntary Conſumptions. And moſt certain

tain it is, that all Taxes whatſoever, though in themſelves never ſo heavy, yet by how much the more equal they are laid, by ſo much the leſs grievous they are to the Subject.

Secondly, It muſt be allowed, that in the laying this Duty of Exciſe upon Beer and Ale, there was great reaſon for the charging it on the Common Brewer only, and exempting all Perſons Brewing for their own Conſumptions, or elſe no private Families, (Brewing their own Drink) could either Day or Night be free and quiet from the Diſturbances of Officers, in the Execution of this Duty; But in changing the Duty from the

the Product of the Malt, to the Malt it ſelf, this great Inconvenience vaniſhes, for then not only private Families Brewing their own Drink, will be as free and eaſie as now they are, but even the Common Brewers alſo will be freed and diſcharged from the unſpeakable diſquiets and diſturbances, that unavoidably ariſe from Officers in their daily Execution of this Duty.

Thirdly, All the Intelligent Officers imployed in charging the Common Brewer with the preſent Duty, do well know, that they neither are, nor poſſibly can be exact and certain in thoſe charges, which upon Oath they daily give in, and charge the

Brewer

Brewer with, ſo many and various are the Myſterious Practices daily found out, contrived and uſed by the Skilful Brewer, for his own Eaſe and Advantage under this duty, ſo that the Officers are unavoidably Forſworn, in the daily Execution of their Office; becauſe they Swear not in Knowledge and Certainty, but in computation and preſumption, which is a very hard caſe, that a duty ſo unequal in it ſelf, ſhould be unavoidably attended with ſo much Evil in the Execution of it. Whereas, if the duty be laid upon the Original *Malt*, no Officers in the Execution of that duty, will be expoſed to any ſuch Inconveniences, in that

they may upon their Oaths, charge the *Malſter* both in Knowledge and in Certainty.

Fourthly, The Skilful and Cunning *Brewer* knows full well, that as long as the Duty is continued upon the Product of the Malt, it is impoſſible for any Officer, though never ſo *Diligent* and Vigilent, to prevent all his Myſterious Practices, which as ſoon as one is diſcovered, another is contrived and ſet on foot, to make him eaſie under the burden of this Duty. But when once the Duty ſhall be chang'd from the *Drink* to the *Malt*, there will be an end put to all the Brewers little Contrivances, and then the

the *Duty* upon the *Malt* cannot be avoided by any dark Practices of the Malsters, but will always be fairly and duly Collected.

Fifthly, As the Duty now lies upon Beer and Ale, there is a great Inequality in it, even as to the Common Brewer himself, in that the *Duty* never had, nor can have any due and proportionable regard to the quantity of the *Drink* which is drawn from the *Malt*. As for Example, if a Brewer for his greater gain, will draw three *Barrels* of Beer from a quarter of *Malt*, he must then pay Excise for the produce of that quarter of *Malt*, after the Rate of three Barrels; but

but if the ſame Brewer at another time, (for Reaſons beſt known to himſelf) thinks fit to Draw but two Barrels of Beer from a like quarter of *Malt*, then he ſhall pay Exciſe for the produce of that quarter of *Malt*, but after the Rate of two Barrels; ſo that it is apparently very much in the Liberty and Power of the Common Brewers of this Kingdom, to leſſen or increaſe this Branch of the Revenue, as they ſhall think fit, which can never be effectually Regulated, until the *Duty* be wholly changed from *Beer* and *Ale*, to the Original *Malt*; and then every Man *Brewing*, either for Sale, or for his own Conſumption, will fairly

ly and justly pay according to the quantity of the Malt he wets, and the Strength of the Drink he Brews; which is so Highly just and equal, that it must silence even those, who for the sake of their own Interests are against it.

Sixthly, Whilst the Duty is continued upon Beer and Ale, it will very much remain in the liberty of the People also, to lessen this Duty, it being the Right of all Men to Brew their own Drink, if they shall so think fit, and what can be a greater Inducement to the Increase of private Brewing, than the loading of the publick Brewers Drink with a heavy Duty;

a common understanding is sufficient for the drawing this Conclusion, without having recourse to the Books at the Excise-Office in *London*. But if the Duty be changed from the Drink to the Malt, all Temptations to private Brewings, and consequently to the lessening of the Revenue thereby, will cease. And then if any Man shall incline to Brew his own Drink, upon an Apprehension of the Excellency and Goodness thereof, above the Common Brewers Drink, yet then he will Brew and Drink, as now he buys Bread and Eats, upon the same equal Terms with all the rest of his fellow Subjects, which cannot be supposed to

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be Resisted by any true lover of his Country.

Seventhly, Can any thing be justly and reasonably Objected against every Man's bearing and paying his nearest proportions in all those Duties and Taxes, which are for the Support of the well constituted Government, under which he hath not only his Protection, but holds all his Enjoyments, especially in this Duty of Excise, that is, or may become the most considerable Branch of the whole Revenue of the Crown. But whilst the Duty is thus continued upon Beer and Ale, made by the Common Brewer only, the Subjects of this Kingdom, are

are ſo far from bearing and paying their neareſt proportions therein, that the Generality of thoſe who are moſt fitted and enabled thereunto, by reaſon of their plentiful Eſtates, are the only Perſons that (according to the preſent Law) do wholly exempt and free themſelves from the ſame. But change the Duty from the *Drink*, to the Original *Malt*, and then every Man's Shoulders throughout the whole Kingdom, will bear his neareſt proportion in the burden of this great Tax.

Eighthly, When this Duty of Excife was firſt Setled on the Crown by Act of Parliament, in *Duodecimo Caroli Secundi*, it is there

there expreſſed to be given to the Crown, in lieu and inſtead of the Court of Wards, &c. which Courts are in the ſame Act expreſt to have been very grievous and burdenſom to the People; and conſequently the Aboliſhing and taking them away, muſt be underſtood to be a great Relief and Eaſe unto the People. But pray now let us rightly conſider, who they were that were principally grieved by thoſe Courts, and conſequently were Relieved by their Aboliſhment, and ſhall we not find them to be the Nobility and Gentry of this Kingdom? and what could have been more reaſonable then at that time, that, that Act it ſelf, ſhould have

made ſuch Proviſion, that they who ſhared deepeſt in the *Be*nefits of it, ſhould have been chiefly concerned in the Burdens of it, and not to have freed the Gentry of *England* from their Burden, by laying a freſh Burden upon the backs of the moſt Induſtrious part of the Common People; which *Bur*den has been ever ſince increaſing, and is now become a mighty one, not ſo much upon the account of the greatneſs of the Sum of *Mony* to which it amounts, but as it lies upon the weakeſt part of the People only. But it may not be convenient to inlarge any further on this Head.

Ninthly,

Ninthly, Were the Duty changed from the Drink to the Original *Malt*, it would not prove ſo heavy a burden to Gentlemen *Brewing* their own Drink, as poſſibly (for want of due Conſideration) they now fear and imagine; for ſuppoſe we, that ſo much *Duty* were laid upon a quarter of Malt, as the Common Brewer now pays for the Drink which he draws from a quarter of *Malt*, this would (in an equal and proportionable way) Raiſe ſo large a Supply to the Crown, (that then more unequal and unproportionable Taxes, (wherein all the People ſhare) might be excuſed; and if this matter were duly weighed

ed and conſidered, it may be preſumed, that the Generality of our Gentry, (eſpecially thoſe who for the Service of their Families, or otherwiſe, have brought conſiderable Obligations upon their Eſtates) do find that the preſent Land-Tax of four Shillings in the pound, does riſe ſo high, and ſits ſo heavy upon their Eſtates; that the paying a duty for the Malt which they ſhall uſe in their own private Brewing, will bear but a very ſmall proportion to it, and therefore if it be allowed me, as it muſt, that by laying this Duty in this fair and equal manner, upon the Malt, the Crown will be ſo largely and ſecurely ſupplied, that o-

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ther Taxes will be greatly abated, why ſhould the change of this Duty be ſo frightful in its appearance to our Gentry, as it has been? For moſt certain it is, that the true Intereſt of the Nation; lies in keeping our Trade and our Lands, as free as may be from Impoſitions and Burdens, and Raiſing the Neceſſary Supplies for the Government, upon the Peoples home Conſumption. And what if a general Impoſition were laid upon all home Conſumption, who could reaſonably open his Mouth againſt it? it is not to be ſuppoſed, that any *Man* will quarrel with that Law which gives him the liberty and freedom of Rating

and Taxing himself: Now under an Universal Excise, this is the Case of every Subject, for then every *Man* will pay towards the Support of the Govrnment, exactly according to his Eating, *Drinking*, Wearing, and Living, all which are in his own Command, Pleasure, and Direction, which is the truest way to silence all Complaints under heavy Taxes and Impositions.

Lastly, If the *Duty* were changed from the Product of the Malt, to the Malt it self, it would be a great Service to the Crown upon the account of its certainty; for as the *Duty* now lies upon the Drink, it is impossible to

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make it a certainty to the Crown, which the Crown cannot but be very ſenſible of, becauſe when ever the Wiſdom of Parliament has thought fit for a better Supply to the Crown, to increaſe this Duty, that increaſe of the Duty, has never been attended with a ſuitable and proportionable increaſe of the Revenue; but the quite contrary, as is too evident by the Books of Accompts at the Exciſe-Office in *Broadſtreet*. As for example; At *Midſummer*, 1689. the Duty upon Strong Beer and Ale, was three Shillings three Pence *per* Barrel, and at that time, that three Shillings & three Pence *per* Barrel, brought in to the King above Eight Hundred and

thirty Thouſand pound, over and above the Duty upon Small Drink; now this Duty in the year 1692. was doubl'd, and made ſix Shillings and ſix Pence *per* Barrel, and according to the Rule of proportion, the Income to the Crown ought then to have been doubled thereby, and made to amount to above one Million ſix Hundred and Sixty Thouſand pound: But in ſtead thereof, at *Midſummer*, 1692. the whole ſix Shillings and ſix pence *per* Barrel, brought in to the King but little more than one Million and two Hundred Thouſand pounds, ſo that the King loſt that year, at leaſt four Hundred & ſixty Thouſand pounds,

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out of what the ſix Shillings and ſix pence *per* Barrel ought to have produced, in proportion to what the three Shillings and three pence *per* Barrel had before produced, which Diſappointment could not but greatly diſ-ſerve the Crown; and this great Uncertainty and Inconveniency, will alway unavoidably attend this ſo conſiderable a Branch of the Revenue, as long as the Duty lies upon the Product of the *Malt*. But under the change of the *Duty* to the Malt it ſelf, the Revenue will then be rendered ſecure and certain, and then whenever the Wiſdom of Parliament ſhall think fit to add to the Duty, if it be but one pen-

ny *per* Buſhel, that Additional Penny, ſhall at the years end, exactly and proportionably anſwer, as to the Income to the Crown, to each and every penny *per* Buſhel, which was impoſed and laid on before, which cannot but render the King's Affairs more eaſie and certain, than now they are; a thing very deſirable to all truly Loyal Subjects.

If Objections ſhall be raiſed, either as to the uncertainty of what may be the Income to the Crown by this change of the Duty, or as to the Difficulties that may attend the Execution thereof, the Propoſer is ready to produce a Scheme of Practice,

and

and to attend what he has here Aſſerted, with the cleareſt Demonſtration. And in the Interim, a *Serious* Reflection upon the good Effects of taking off the *Duty*, which was laid upon the Liquor drawn from *Coffee* and *Tea*, and laying the *Duty* upon the Original *Coffee* and *Tea* it ſelf, may be of ſome good Service, that change of that *Duty* being at firſt intended only as a Specimen, to what is herein moſt Humbly offered.

FINIS.